

Department of Finance		Fund: 0043a
STATE OF CALIFORNIA MANUAL OF STATE FUNDS		PAGE 1 Renumbered From:
<u>Legal Title</u> Bikeway Account, State Transportation Fund		
<u>Legal Citation/Authority</u> Chapter 517, Statutes of 1993 (SB1095) Streets and Highways Code sections 890-894.2		
<u>Fund Classification</u> <u>GAAP Basis</u> Governmental/Special Revenue Funds	<u>Fund Classification</u> <u>Legal Basis</u> Governmental/Transportation Funds	
<u>Purpose</u> The purpose of this fund is to complete the construction of Class 1 bikeways, eliminate hazards to bicyclists, and provide parking facilities with theft prevention devices and any other projects which in the judgment of the department will implement the city or county bikeway plan.		
<u>Administering Agency/Organization Code</u> Department of Transportation/Org 2660		
<u>Major Revenue Source</u> Transfers from other funds when appropriated by the Legislature.		
<u>Disposition of Fund (upon abolishment)</u> Pursuant to Government Code section 16346, in the absence of language that identifies a successor fund, any balance remaining in this fund upon abolishment, shall be transferred to the General Fund.		
<u>Appropriation Authority</u> Per Streets and Highways Code section 892.5 unexpended money shall be retained in the account for use in subsequent fiscal years.		
<u>State Appropriations Limit</u> Excluded		
<u>Comments/Historical Information</u> Chapter 1235, Statutes of 1975 originally created this fund. Section 2385 of the Streets and Highways Code continuously appropriates the account "to the department for expenditure for the purposes specified in this chapter." Chapter 206, Statutes of 1976 reinstated this exemption of the cigarette tax. Chapter 1235, Statutes of 1975 eliminated the exemption from cigarette tax previously applicable to some federal installations. It was the intent that these future revenues were to be a primary source for money to be appropriated to the Bikeway Account. Chapter 517, Statutes of 1993 moved this fund from Streets and Highways Code sections 2370-2394 to Streets and Highways Code sections 890-894.2. Fund was abolished per Government Code section 13306(b) on December 17, 2012.		

